The CPA Journal – Index To Volume 83
January 2013 – December 2013

A&A: ACCOUNTING AND AUDITING | **FIN:** FINANCE | **INF:** IN FOCUS | **MGMT:** MANAGEMENT | **PER:** PERSPECTIVES | **R&L:** RESPONSIBILITIES & LEADERSHIP | **TAX:** TAXATION | **TECH:** TECHNOLOGY

A

Adams, Mollie T., and Coleen S. Troutman, The Capitalization Versus Deduction Rules Simplified: Acquisition or Production of Tangible Property and Subsequent Expenditures, Apr, 40, TAX, Federal Taxation

Adamson, Gary, Determining a Practice's Value in the 2013 M&A Market, Dec, 15, PER, Practice Management

Anders, Susan B., Website of the Month: CGMA, May, 72, TECH, What to Bookmark

———, Website of the Month: Cloud Computing Roundup, Nov, 72, TECH, What to Bookmark

———, Website of the Month: The Conference Board, Jan, 72, TECH, What to Bookmark

———, Website of the Month: MSN Money Tax Center, Apr, 72, TECH, What to Bookmark

———, Website of the Month: NAPLIA, Oct, 72, TECH, What to Bookmark

———, Website of the Month: New York State Department of Taxation and Finance, Dec, 72, TECH, What to Bookmark

———, Website of the Month: PricewaterhouseCoopers—U.S. GAAP Convergence and IFRS, Jul, 72, TECH, What to Bookmark

———, Website of the Month: Public Company Accounting Oversight Board, Feb, 72, TECH, What to Bookmark

———, Website of the Month: ThinkAdvisor.com, Sepr, 73, TECH, What to Bookmark

———, Website of the Month: Thomson Reuters Tax & Accounting, Mar, 72, TECH, What to Bookmark

———, Website of the Month: Treasury Inspector General for Tax Administration, Jun, 73, TECH, What to Bookmark

———, Website of the Month: U.S. Government Accountability Office, Aug, 72, TECH, What to Bookmark

Anders, Susan B., and Carol M. Fischer, A New Look at Tax Software: 2013 Annual Survey of New York State Tax Professionals, Dec, 20, INF

The CPA Journal – Index To Volume 83
January 2013 – December 2013

A&A: ACCOUNTING AND AUDITING | **FIN:** FINANCE | **INF:** IN FOCUS | **MGMT:** MANAGEMENT | **PER:** PERSPECTIVES | **R&L:** RESPONSIBILITIES & LEADERSHIP | **TAX:** TAXATION | **TECH:** TECHNOLOGY

A

Adams, Mollie T., and Coleen S. Troutman, The Capitalization Versus Deduction Rules Simplified: Acquisition or Production of Tangible Property and Subsequent Expenditures, Apr, 40, TAX, Federal Taxation

Adamson, Gary, Determining a Practice's Value in the 2013 M&A Market, Dec, 15, PER, Practice Management

Anders, Susan B., Website of the Month: CGMA, May, 72, TECH, What to Bookmark

———, Website of the Month: Cloud Computing Roundup, Nov, 72, TECH, What to Bookmark

———, Website of the Month: The Conference Board, Jan, 72, TECH, What to Bookmark

———, Website of the Month: MSN Money Tax Center, Apr, 72, TECH, What to Bookmark

———, Website of the Month: NAPLIA, Oct, 72, TECH, What to Bookmark

———, Website of the Month: New York State Department of Taxation and Finance, Dec, 72, TECH, What to Bookmark

———, Website of the Month: PricewaterhouseCoopers—U.S. GAAP Convergence and IFRS, Jul, 72, TECH, What to Bookmark

———, Website of the Month: Public Company Accounting Oversight Board, Feb, 72, TECH, What to Bookmark

———, Website of the Month: ThinkAdvisor.com, Sepr, 73, TECH, What to Bookmark

———, Website of the Month: Thomson Reuters Tax & Accounting, Mar, 72, TECH, What to Bookmark

———, Website of the Month: Treasury Inspector General for Tax Administration, Jun, 73, TECH, What to Bookmark

———, Website of the Month: U.S. Government Accountability Office, Aug, 72, TECH, What to Bookmark

Anders, Susan B., and Carol M. Fischer, A New Look at Tax Software: 2013 Annual Survey of New York State Tax Professionals, Dec, 20, INF

Anderson, Susan, and Lynn Stallworth, Tax Implications for Bloggers, Nov, 40, TAX, Federal Taxation

Anderson, Tracey A., Planning to Avoid the Premature Distribution Penalty: The Benefits and Disadvantages of IRC Section 72(t), Jun, 52, FIN, Personal Financial Planning

Angel, Jack, Grace Conway, and R. Bruce Swensen, Year-End Tax Planning for 2013: How the American Taxpayer Relief Act Affects Individuals and Businesses, Dec, 6, PER, Tax Planning

Ansaldi, Holly, Addressing the Challenges of the 'Bring Your Own Device' Opportunity, Nov, 63, TECH, IT Management

Apostolou, Nicholas G., Barbara Apostolou, and Jack W. Dorminey, Bridging the Government Pension Reporting Gap: The Effects of New GASB Standards on Government Pension Accounting, Aug, 28, A&A, Government Accounting

Atkin, Martin, Seth J. Masters, and Daniel J. Loewy, Finding Better Investment Trade-Offs: New Solutions for Mitigating Risk, Sep, 50, FIN, Markets & Investments

B

Bagley, Penelope, Derek Dalton, and Marc Ortegren, Targeted Recruiting and Retention: What Matters Most to Employees, May, 63, MGMT, Human Resources

Bailey, Rose, Denise Dickins, and Audrey Scarlata, Success in Industry-Based Accounting Careers: A Survey of Contributing Factors, Jan, 63, MGMT, Future of the Profession

Bailey, William A., Ronald R. Tidd, and Ryan Cahalan, The Effect of the Affordable Care Act on Charitable Hospitals: The New IRC Section 501(r) and the CPA's Role, May, 57, MGMT, Not-For-Profit Organizations

Baril, Charles P., and Luis Betancourt, Accounting for Joint Ventures Moves Closer to Convergence: Are Financial Statement Users Better Off?, Feb, 26, A&A, International Accounting

Barnett, Robert S., and Elizabeth Forspan, Casualty Losses for Property Damaged by Hurricane Sandy: Maximizing Tax Benefits within the Rebuilding Process, Feb, 18, INF

Barr, Eric J., and Samuel Feldman, Measuring Damages When a Partner Leaves a CPA Firm, Dec, 64, MGMT, Practice Management

Barry, Joanne S., Are You the Future of the NYSSCPA?, Nov, 7, PER, Publisher's Column

———, CPA Firm Ownership: Next Steps, Jan, 7, PER, Publisher's Column

———, Fostering Financial Literacy through Education, Oct, 7, PER, Publisher's Column

———, The Future of Sustainability Reporting Needs CPAs, Apr, 7, PER, Publisher's Column

———, Here's to the Standards Setters: FASB Turns 40, Sep, 7, PER, Publisher's Column

———, Internal Audit Function Preserved—For Now, May, 7, PER, Publisher's Column

———, The Missing Link in STEM, Jun, 7, PER, Publisher's Column

———, A New Look at Nonprofits, Jul, 7, PER, Publisher's Column

———, NYSSCPA on the Move, Aug, 7, PER, Publisher's Column

———, The Power of a Professional Advocate, Dec, 7, PER, Publisher's Column

———, A Return to Wall Street, Feb, 7, PER, Publisher's Column

———, Under Attack: New York's School District Audit Mandate, Mar, 7, PER, Publisher's Column

Barua, Abhijit, Early Extinguishment of Debt: Rational Debt Management or Earnings Management?, May, 28, A&A, Financial Reporting

Bauman, Mark P., The Effect of the 53-Week Year on Annual Growth Rates, Apr, 65, MGMT, Financial Reporting

Baxendale, Sidney J., and Benjamin P. Foster, Accounting for the Cost of Unused Capacity in an Economic Downturn: Companies' Responses to SFAS 151, May, 20, A&A, Financial Reporting

Berardo, Joseph, Jr., and Jim Cusumano, Self-Insured Health Plans: An Approach for Providing Real Value and Lower Costs, Apr, 10, PER, Practice Management

Bergner, Jason, Mandatory Firm Rotation and Partner Signing: Is There a Relationship between Recent Proposals to Improve Audit Quality?, Aug, 36, A&A, Auditing

Bergstein, Warren M., and Wanda Williams, The Benefits of Employee Stock Ownership Plans: A Primer for CPAs, Apr, 54, FIN, Employee Benefit Plans

Betancourt, Luis, and Charles P. Baril, Accounting for Joint Ventures Moves Closer to Convergence: Are Financial Statement Users Better Off?, Feb, 26, A&A, International Accounting

Billings, B. Anthony, and Melvin Houston, An Update on Company-Financed Research and Development Credits: A State-by-State Comparison, Jan, 40, TAX, Tax Incentives

Billings, B. Anthony, and William H. Volz, A Primer on Bankruptcy: Protections and Limitations of Chapters 7 and 13, May, 50, FIN, Bankruptcy

Bloom, Robert, Global Financial Crisis in Retrospect: Consequences and Lessons for the Accounting Profession, Mar, 6, PER, Viewpoint

———, Perspectives on the Pathways Commission Report: An Analysis of the Proposals, Aug, 10, PER, Future of the Profession

Booker, Quinton, Bobbie W. Daniels, and Yvonne Ellis, Education and Experience Requirements to Become a CPA: An Examination of Educators' Views, Aug, 61, R&L, Future of the Profession

Bosco, Bill, Kevin M. Lightner, David G. DeBoskey, and Sharon M. Lightner, Accounting for Leases under the Forthcoming Exposure Draft: Will Businesses Welcome the Guidance?, Jan, 16, A&A, Standards Setting

———, A Better Approach to Lease Accounting: Fixing the Shortcomings of the Proposed Rules, Sep, 14, A&A, Standards Setting

Boudreau, Brita, and Thomas M Dalton, Simulating a Flat Tax Model: What Are the Likely Outcomes?, Oct, 15, INF

Boyle, Douglas M., James F. Boyle, Dana R. Hermanson, and Richard W. Houston, Quality Control Defects in Smaller Firms' PCAOB Inspection Reports: An Updated Analysis, Jun, 34, A&A, Auditing

Boyle, Douglas M., Robyn Lawrence, and Daniel P. Mahoney, Navigating the Maze of Today's Professional Credentials, Jun, 62, R&L, Professional Development

Boyle, James F., Douglas M. Boyle, Dana R. Hermanson, and Richard W. Houston, Quality Control Defects in Smaller Firms' PCAOB Inspection Reports: An Updated Analysis, Jun, 34, A&A, Auditing

Bremser, Wayne G., and William P. Wagner, Developing Dashboards for Performance Management, Jul, 62, MGMT, Management Tools

Broder, Gary, and Eduardo Singerman, Premium Stabilization Reserves: A Case Study of a Missed Liability, Nov, 36, A&A, Employee Benefit Plans

Buckmann, Carol, Employee Plan 'Fix-It' Programs and How to Use Them, Nov, 52, FIN, Employee Benefit Plans

Bukovinsky, David, Are Pay-for-Performance Systems Missing the Mark?: Overcoming Design, Implementation, and Operational Challenges, Oct, 60, MGMT, Human Resources

Burnett, Sharon, and Darlene Pulliam, The Creditability of Foreign Taxes: Supreme Court Decides on British Windfall Profits Tax, Oct, 44, TAX, International Taxation

Buttermilch, Rita J., Cary D. Lange, and James M. Fornaro, Debt Restructurings in Nontroubled Situations: Carefully Navigating the Relevant Guidance, Apr, 26, A&A, Accounting

C

Cahalan, Ryan, William A. Bailey, and Ronald R. Tidd, The Effect of the Affordable Care Act on Charitable Hospitals: The New IRC Section 501(r) and the CPA's Role, May, 57, MGMT, Not-For-Profit Organizations

Campbell, Katherine, Greg Gaynor, Dee Ann Ellingson, and Matthew Notbohm, The Dodd-Frank Act's Conflict Minerals Provision: What CPAs Should Know about the SEC's Final Rule, Apr, 20, A&A, SEC Practice

Carlson, Elizabeth, Carol A. Vance, Heather M. Lively, and Nicholas J. Mastracchio Jr., Embracing Technology in Education: Considering Options and Outcomes, Jan, 13, PER, Education

Chase, Bruce W., The New Pension Reporting Standard: What It Means for Governments, May, 9, PER, Standards Setting

———, The New Reporting Standard for Government Combinations: Understanding GASB Statement 69, Nov, 32, A&A, Government Accounting

Chiang, Wei-Chih, Nathan Dibbern, Larisa Pilipenko, and Jennifer Slivensky, Deductibility of MBA Education Expenses, Sep, 56, FIN, Personal Financial Planning

Chiang, Wei-Chih, and Ted D. Englebrecht, Distinguishing Debt from Equity: A Practical Assist, Jan, 52, TAX, Corporate Taxation

Clark, Ronald L., Guidance for CPAs Performing Nonattest Services: Revisions to Interpretation 101-3, Mar, 68, R&L, Ethics

Clark, Stanley J., Charles E. Jordan, and Gwen R. Pate, The Debate over Fair Value Reporting: Fact or Fiction? Using Benford's Law to Find Answers, Feb, 46, FIN, Corporate Finance

Conway, Grace, Jack Angel, and R. Bruce Swensen, Year-End Tax Planning for 2013: How the American Taxpayer Relief Act Affects Individuals and Businesses, Dec, 6, PER, Tax Planning

Coppage, Richard, and Trimbak Shastri, Using PCAOB Settled Disciplinary Orders to Improve Audit Quality Education, Jul, 46, A&A, Auditing

Cornell, David W., and Leigh Salzsieder, A Critical Look at the Jumpstart Our Business Startups Act: Considering the Debate Surrounding Its Provisions and Implications, Jun, 18, INF

Cortese-Danile, Teresa M., Adrian Fitzsimons, and Craig Latshaw, Stock Option Alternatives: Considerations and Implications for Employees, Aug, 56, MGMT, Corporate Finance

Craig, Thomas R., Lease Accounting—Up for Renewal: A Review of FASB and the IASB's Exposure Draft, Oct, 10, PER, Standards Setting

Cusumano, Jim, and Joseph Berardo, Jr., Self-Insured Health Plans: An Approach for Providing Real Value and Lower Costs, Apr, 10, PER, Practice Management

D

Dalton, Derek, Penelope Bagley, and Marc Ortegren, Targeted Recruiting and Retention: What Matters Most to Employees, May, 63, MGMT, Human Resources

Dalton, Thomas M, and Brita Boudreau, Simulating a Flat Tax Model: What Are the Likely Outcomes?, Oct, 15, INF

Daniels, Bobbie W., Quinton Booker, and Yvonne Ellis, Education and Experience Requirements to Become a CPA: An Examination of Educators' Views, Aug, 61, R&L, Future of the Profession

D'Aquila, Jill, COSO's Internal Control—Integrated Framework: Updating the Original Concepts for Today's Environment. Oct. 22. A&A. Internal Controls

Daugherty, Brian, Denise Dickins, Julia Higgs, and Kay Tatum, The Question of Mandatory Audit Firm Rotation: Would Investors Benefit?. Jan. 28. A&A. Auditing

DeBoskey, David G., Kevin M. Lightner, Bill Bosco, and Sharon M. Lightner, Accounting for Leases under the Forthcoming Exposure Draft: Will Businesses Welcome the Guidance?. Jan. 16. A&A. Standards Setting

———, A Better Approach to Lease Accounting: Fixing the Shortcomings of the Proposed Rules. Sep. 14. A&A. Standards Setting

Dibbern, Nathan, Larisa Pilipenko, Jennifer Slivensky, and Wei-Chih Chiang, Deductibility of MBA Education Expenses. Sep. 56. FIN. Personal Financial Planning

Dickins, Denise, Rose Bailey, and Audrey Scarlata, Success in Industry-Based Accounting Careers: A Survey of Contributing Factors. Jan. 63. MGMT. Future of the Profession

Dickins, Denise, Brian Daugherty, Julia Higgs, and Kay Tatum, The Question of Mandatory Audit Firm Rotation: Would Investors Benefit?. Jan. 28. A&A. Auditing

Dorata, Nina T., and Cynthia R. Phillips, School District Boards. Audit Committees. and Budget Oversight: Seeking a Formula for Good Governance. Mar. 19. INF

Dorminey, Jack W., Barbara Apostolou, and Nicholas G. Apostolou, Bridging the Government Pension Reporting Gap: The Effects of New GASB Standards on Government Pension Accounting. Aug. 28. A&A. Government Accounting

Douma, Bambi, and Joshua Herbold, Students' Use of Social Media for Job Seeking: A Recruitment Guide for Accounting Firms. Apr. 68. R&L. Future of the Profession

Dowis, Brian, and Ted D. Englebrecht, Qualified Conservation Easements: An Analysis of the Valuation Issues and Perpetuity Requirements. Aug. 49. FIN. Not-for-Profit Organizations

Du, Ning, John E. McEnroe, and Stanley C. Martens, Accounting for Employee Stock Options: Examining Another Option. Nov. 10. PER. Standards Setting

Du, Ning, and Kevin Stevens, Big Four Audit Independence and Oversight in China. Jul. 6. PER. International Viewpoint

E

Easterday, Kathryn E., Tim V. Eaton, and Michael R. Rhodes, The Presentation of Other Comprehensive Income: FASB's Recent and Proposed Changes. Mar. 32. A&A. Accounting

Eaton, Tim V., Kathryn E. Easterday, and Michael R. Rhodes, The Presentation of Other Comprehensive Income: FASB's Recent and Proposed Changes. Mar. 32. A&A. Accounting

Ehrlich, Craig P., and Joanne D. Williams, Criminal Liability of CPAs in Federal Securities Fraud and Tax Fraud Cases: Knowledge, Willful Blindness, and Unawareness, Mar, 57, MGMT, Accountant's Liability

Ellingson, Dee Ann, Greg Gaynor, Katherine Campbell, and Matthew Notbohm, The Dodd-Frank Act's Conflict Minerals Provision: What CPAs Should Know about the SEC's Final Rule, Apr, 20, A&A, SEC Practice

Ellis, Yvonne, Quinton Booker, and Bobbie W. Daniels, Education and Experience Requirements to Become a CPA: An Examination of Educators' Views, Aug, 61, R&L, Future of the Profession

Englebrecht, Ted D., and Wei-Chih Chiang, Distinguishing Debt from Equity: A Practical Assist, Jan, 52, TAX, Corporate Taxation

Englebrecht, Ted D., and Brian Dowis, Qualified Conservation Easements: An Analysis of the Valuation Issues and Perpetuity Requirements, Aug, 49, FIN, Not-for-Profit Organizations

Esposito, Edward F., The Cost of Capital for Middle-Market Companies: Using Middle-Market Finance Theory and the Pepperdine Private Capital Markets Project, Mar, 53, FIN, Corporate Finance

Evans, Allison L., Cherie J. Hennig, and R. D. Mautz Jr., Dealing with Schedule UTP Disclosure Requirements: Tips for Small and Medium-Sized Entities, Aug, 40, TAX, Corporate Taxation

Ewer, Sidney R., The U.S. Government's Consolidated Financial Statements: A Primer for CPAs, Aug, 16, INF

F

Fang, Jianing, The Progress of XBRL Conversion: Reviewing the Rules, Consequences, and Potential Remedies, Feb, 68, TECH, Electronic Reporting

Favarolo, Sal, One-Participant 401(k) Plans: Are They More Beneficial for Small Business Owners?, Oct, 66, MGMT, Employee Benefit Plans

Fay, Jack R., and Melvin L. Roush, Business Expense Deductions versus Hobby Expense Deductions: Recent Court Cases between Taxpayers and the IRS, Sep, 26, TAX, Federal Taxation

Feldman, Samuel, and Eric J. Barr, Measuring Damages When a Partner Leaves a CPA Firm, Dec, 64, MGMT, Practice Management

Fischer, Carol M., and Susan B. Anders, A New Look at Tax Software: 2013 Annual Survey of New York State Tax Professionals, Dec, 20, INF

Fischer, Dov, The Hidden Effects of Derivatives on Bank Balance Sheets, Sep, 67, MGMT, Corporate Finance

Fitzsimons, Adrian, Teresa M. Cortese-Danile, and Craig Latshaw, Stock Option Alternatives: Considerations and Implications for Employees, Aug, 56, MGMT, Corporate Finance

Folami, Lookman Buky, Michael E. Mason, and Stephen Perreault, Evaluating the Competence of a Financial Expert Witness: Seven Factors for Consideration, Nov, 55, MGMT, Litigation Support

Fong, Chuck, Rich Fuchs, David Grumer, Mark Levy, Charles Pagano, and Gary Purwin, Major Changes for Broker/Dealer Audits: Preparing for PCAOB Inspections, More Rigorous Auditing Standards, and Additional Reporting Requirements, Dec, 30, A&A, Auditing

Fornaro, James M., Cary D. Lange, and Rita J. Buttermilch, Debt Restructurings in Nontroubled Situations: Carefully Navigating the Relevant Guidance, Apr, 26, A&A, Accounting

Forspan, Elizabeth, and Robert S. Barnett, Casualty Losses for Property Damaged by Hurricane Sandy: Maximizing Tax Benefits within the Rebuilding Process, Feb, 18, INF

Foster, Benjamin P., and Sidney J. Baxendale, Accounting for the Cost of Unused Capacity in an Economic Downturn: Companies' Responses to SFAS 151, May, 20, A&A, Financial Reporting

Franklin, Mitchell, Student Loans: The Next Bubble?, Jul, 11, PER, Viewpoint

Friske, Karyn Bybee, and Darlene Pulliam, New Method for Computing the Home Office Deduction, Dec, 52, TAX, Federal Taxation

Fritzsch, Ralph B., and Neal R. VanZante, The Benefits of Roth Accounts: Considering Tax Rates Before and After Retirement, May, 54, FIN, Personal Financial Planning

Fuchs Rich, Chuck Fong, David Grumer, Mark Levy, Charles Pagano, and Gary Purwin, Major Changes for Broker/Dealer Audits: Preparing for PCAOB Inspections, More Rigorous Auditing Standards, and Additional Reporting Requirements, Dec, 30, A&A, Auditing

G

Gannaway, David, Fraud Prevention Tips for Business Owners and Employees, Jun, 12, PER, Viewpoint

Garrison, Larry R., A Primer on Household Employees: Avoiding Adverse Tax Implications, Dec, 40, TAX, Federal Taxation

Gaynor, Greg, Katherine Campbell, Dee Ann Ellingson, and Matthew Notbohm, The Dodd-Frank Act's Conflict Minerals Provision: What CPAs Should Know about the SEC's Final Rule, Apr, 20, A&A, SEC Practice

Geller, Sheldon M., Evaluating 401(k) Plan Fees: A Review of Best Practices and Recent Litigation, Oct, 64, MGMT, Employee Benefit Plans

———, Protecting 401(k) Plan Sponsors from Conflicts of Interest, Apr, 58, FIN, Employee Benefit Plans

Goldstein, Stanley, Double Entry: How the Merchants of Venice Created Modern Finance, Apr, 12, PER, Book Review

———, Sound Advice on School Audits, Apr, 13, PER, Inbox: Letters to the Editor

Gotterer, Richard, Cash-Balance Pension Plans: An Opportunity to Maximize Retirement Planning Strategies and Reduce Taxes, Dec, 60, FIN, Employee Benefit Plans

Grumer, David, Chuck Fong, Rich Fuchs, Mark Levy, Charles Pagano, and Gary Purwin, Major Changes for Broker/Dealer Audits: Preparing for PCAOB Inspections, More Rigorous Auditing Standards, and Additional Reporting Requirements, Dec, 30, A&A, Auditing

H

Haber, Jeffry, Mandatory Audit Firm Rotation: The Wrong Question, Mar, 17, PER, Letters to the Editor

Hamill, James R., Below-Market Sales to Family Members: Part Gift–Part Sale Preferable to IRC Section 267 Treatment, Oct, 56, FIN, Family Planning

Hansen, James, Matthew Starliper, and David A. Wood, A Rotational Model for Internal Auditors: Academic Findings on its Costs and Benefits, Oct, 12, PER, Internal Auditing

Hardin, James R., and Gregory L. Prescott, In Pursuit of Revenues: Federal Income Tax Reform, Nov, 17, INF

Hardin, James R., and Mark Segal, Tax Implications of Healthcare Reform for Small Businesses, Oct, 52, TAX, Federal Taxation

Hendrix, Ralph, George Violette, and Joseph Violette, Hiring Academically Inexperienced Accounting Interns: Exploring the Challenges and Benefits, Jan, 11, PER, Future of the Profession

Hennig, Cherie J., R. D. Mautz Jr., and Allison L. Evans, Dealing with Schedule UTP Disclosure Requirements: Tips for Small and Medium-Sized Entities, Aug, 40, TAX, Corporate Taxation

Herbold, Joshua, and Bambi Douma, Students' Use of Social Media for Job Seeking: A Recruitment Guide for Accounting Firms, Apr, 68, R&L, Future of the Profession

Hermanson, Dana R., James F. Boyle, Douglas M. Boyle, and Richard W. Houston, Quality Control Defects in Smaller Firms' PCAOB Inspection Reports: An Updated Analysis, Jun, 34, A&A, Auditing

Higgs, Julia, Brian Daugherty, Denise Dickins, and Kay Tatum, The Question of Mandatory Audit Firm Rotation: Would Investors Benefit?, Jan, 28, A&A, Auditing

Highsmith-Quick, Gwendolyn, Lisa A. Owens-Jackson, and Diana R. Robinson, Economy-Driven Changes in Recruiting Practices: Essential Recommendations for Accounting Firms, Jul, 68, R&L, Future of the Profession

Hofmann, Mary Ann, Megan Y. McSwain, and Dwayne N. McSwain, An Update on the Streamlined Sales and Use Tax Project, Nov, 46, TAX, State and Local Taxation

Holt, Travis, and Bruce Wampler, The Authors Respond, Mar, 15, PER, Letters to the Editor

———, Valuing Inventory at the Lower of Cost or Market: Considering the Challenges Involved, Jan, 34, A&A, Accounting

Hooper, Paul, and John Page, The Fundamentals of Bank Accounting: Its Effect on Current Financial System Uncertainty, Mar, 46, FIN, Banking

Horan, Margaret, and Thomas Horan, Strategies for Reducing the Alternative Minimum Tax Liability: Considering the AMT's Design and the Effect of State Taxes, Mar, 36, TAX, Federal Taxation

Horan, Thomas, and Margaret Horan, Strategies for Reducing the Alternative Minimum Tax Liability: Considering the AMT's Design and the Effect of State Taxes, Mar, 36, TAX, Federal Taxation

Horowitz, Kenneth A., Retirement Plans Offer Benefits for Business Owners: Higher Contributions and Greater Flexibility, Feb, 61, MGMT, Employee Benefit Plans

Houston, Melvin, and B. Anthony Billings, An Update on Company-Financed Research and Development Credits: A State-by-State Comparison, Jan, 40, TAX, Tax Incentives

Houston, Richard W., James F. Boyle, Douglas M. Boyle, and Dana R. Hermanson, Quality Control Defects in Smaller Firms' PCAOB Inspection Reports: An Updated Analysis, Jun, 34, A&A, Auditing

I

Iacobelli, Darin V., and Ernest Patrick Smith, Analyzing Local and Global Fraud: An Exploration of Findings and Recommendations, Jun, 9, PER, Fraud

J

Jackson, George, Is It Time to Change the Name of Form 1040?: Updating a 100-Year-Old Precedent, Dec, 14, PER, Viewpoint

Jackson, Mark, Sonja Pippin, and Richard Mason, Marital Status after DOMA: Exploring the Practical Tax Implications, Oct, 40, TAX, Federal Taxation

Jones, Christopher R., and Charles R. Pryor, Supreme Court Rulings May Not Eliminate Tax Complexities Unique to Same-Sex Couples, Sep, 32, TAX, Federal Taxation

Jones, Jefferson P., and Donald Pagach, The Next Step for Revenue Recognition: Examining the New Principles-Based Five-Step Model, Oct, 30, A&A, Accounting

Jordan, Charles E., Stanley J. Clark, and Gwen R. Pate, The Debate over Fair Value Reporting: Fact or Fiction? Using Benford's Law to Find Answers, Feb, 46, FIN, Corporate Finance

K

Kapoor, Guarav, and Connie Valencia, Effective Audit Report Writing: Following the Objective-Based Approach, Apr, 36, A&A, Auditing

Karl, Peter A., III, and Anne Marie Levin, Twenty Questions about Using Delaware Trusts, Sep, 44, FIN, Estates & Trusts

Katowitz, Miriam E., and Arthur J. Radin, Should Auditors Opine on Going Concern?, Oct, 6, PER, Viewpoint

Knight, Lee G., and Ray A. Knight, The Benefits and Limitations of Prenuptial Agreements: A Planning Opportunity for CPAs, Sep, 62, FIN, Personal Financial Planning

———, Taxpayers' Reliance on Professional Tax Advice: Examining the Penalties under IRC Section 6662, Feb, 36, TAX, Compliance & Enforcement

Knight, Ray A., and Lee G. Knight, The Benefits and Limitations of Prenuptial Agreements: A Planning Opportunity for CPAs, Sep, 62, FIN, Personal Financial Planning

———, Taxpayers' Reliance on Professional Tax Advice: Examining the Penalties under IRC Section 6662, Feb, 36, TAX, Compliance & Enforcement

Kranacher, Mary-Jo, CEO Compensation Controversy: A Corporate Governance Failure, May, 80, PER, Editorial: A Message from the Editor-in-Chief

———, Earning the Public's Trust and Keeping the Profession Relevant: An Interview with ACCA Chief Executive Helen Brand, Apr, 14, INF

———, The GAO's Annual Audit of the U.S. Government: No Opinion (Again), Mar, 80, PER, Editorial: A Message from the Editor-in-Chief

———, Growing a Family Business in Sin City: Thoughts from 'Pawn Star' Rick Harrison, Jan, 6, PER, Viewpoint

———, Homeownership: Is It Still the American Dream?, Feb, 80, PER, Editorial: A Message from the Editor-in-Chief

———, Libor—Suspicion and Scandal: Restoring Trust in a Global Benchmark, Jan, 80, PER, Editorial: A Message from the Editor-in-Chief

———, The Role of Research in Fraud Prevention, Jun, 80, PER, Editorial: A Message from the Editor-in-Chief

———, Sustainability: How CPAs Can Help Save the Earth, Jul, 80, PER, Editorial: A Message from the Editor-in-Chief

———, Taking a Close Look at the SEC: Challenges of Today and Solutions for the Future, Apr, 80, PER, Editorial: A Message from the Editor-in-Chief

Kraten, Michael, Why Libor Manipulation Matters: Recommendations for CPAs and Investors, Sep, 6, PER, Viewpoint

Kravitz, Richard H., Regarding 'A Pathway for Access to the Profession,' May, 11, PER, Inbox: Letter to the Editor

Kreuze, Jerry G., Sheldon A. Langsam, and James W. Penner, Do Multiple Reporting Frameworks Enhance Financial Statement Usefulness?, Dec, 16, PER, Viewpoint

Krom, Cynthia L., Islamic Banking and Finance: Understanding the Basics, Jan, 56, FIN, Banking

L

Lakatos, Joseph P., and Craig D. Shoulders, The New Face of Government Balance Sheets: Illustrating the Changes under GASB Statements 63 and 65, Nov, 22, A&A, Government Accounting

Lange, Cary D., James M. Fornaro, and Rita J. Buttermilch, Debt Restructurings in Nontroubled Situations: Carefully Navigating the Relevant Guidance, Apr, 26, A&A, Accounting

Langsam, Sheldon A., Jerry G. Kreuze, and James W. Penner, Do Multiple Reporting Frameworks Enhance Financial Statement Usefulness?, Dec, 16, PER, Viewpoint

Lanz, Joel, Helping Small and Midsized Businesses Succeed in a Technology-Driven World: Four Essential IT Risks and Recommendations, Nov, 6, PER, Risk Management

Latshaw, Craig, Teresa M. Cortese-Danile, and Adrian Fitzsimons, Stock Option Alternatives: Considerations and Implications for Employees, Aug, 56, MGMT, Corporate Finance

Lawrence, Robyn, Douglas M. Boyle, and Daniel P. Mahoney, Navigating the Maze of Today's Professional Credentials, Jun, 62, R&L, Professional Development

Lawson, Celia, Vincent J. Love, and Thomas R. Manisero, What Due Care Means for CPAs: Examining the Standards and Relevant Case Law, Oct, 68, R&L, Ethics

Leibowicz, Barry, Reporting Foreign Investments and Activities: Requirements and Penalties for Foreign and U.S. Taxpayers, Jul, 52, TAX, International Taxation

Levin, Anne Marie, and Peter A. Karl III, Twenty Questions about Using Delaware Trusts, Sep, 44, FIN, Estates & Trusts

Levin, Mark H., Tax Provisions of New York's 2013/2014 Budget Act, Oct, 48, TAX, State and Local Taxation

Levine, Mark Lee, The IRS's 'Dirty Dozen' Tax Scams: A Guide for Tax Professionals and Taxpayers, Jun, 48, TAX, Compliance & Enforcement

Levy, Howard B., Debating Inventory Valuation, Mar, 14, PER, Letters to the Editor

Levy, Mark, Chuck Fong, Rich Fuchs, David Grumer, Charles Pagano, and Gary Purwin, Major Changes for Broker/Dealer Audits: Preparing for PCAOB Inspections, More Rigorous Auditing Standards, and Additional Reporting Requirements, Dec, 30, A&A, Auditing

Lewis, Craig M., Risk Modeling at the SEC: The Accounting Quality Model, Mar, 12, PER, Risk Management

Lifson, David, Beyond the 'Fiscal Cliff'—Implications of the American Taxpayer Relief Act: Politics Leads to Tax Increases for All, Little Hope for Transparency or Simplicity, Feb, 6, PER, Tax Policy

Lightner, Kevin M., Bill Bosco, David G. DeBoskey, and Sharon M. Lightner, Accounting for Leases under the Forthcoming Exposure Draft: Will Businesses Welcome the Guidance?, Jan, 16, A&A, Standards Setting

———, A Better Approach to Lease Accounting: Fixing the Shortcomings of the Proposed Rules, Sep, 14, A&A, Standards Setting

Lightner, Sharon M., Kevin M. Lightner, Bill Bosco, and David G. DeBoskey, Accounting for Leases under the Forthcoming Exposure Draft: Will Businesses Welcome the Guidance?, Jan, 16, A&A, Standards Setting

———, A Better Approach to Lease Accounting: Fixing the Shortcomings of the Proposed Rules, Sep, 14, A&A, Standards Setting

Lindberg, Deborah L., Joseph C. Sanders, and Deborah L. Seifert, The AICPA's Financial Reporting Framework for Small and Medium-Sized Entities: Examining Its Key Features, Oct, 36, A&A, Financial Reporting

———, Is IFRS for SMEs a Beneficial Alternative for Private Companies?: The IASB's Comprehensive Review, Feb, 32, A&A, Standards Setting

Lindquist, Tim M., and Gerald Smith, Top Schools' Success on the Computerized CPA Exam: Reasons for Improved Performance, May, 66, R&L, Education

Lindquist, Tim M., Randy D. Van Gent, and Gerald Smith, The Six Million Dollar Man: A Case Study of White-Collar Fraud, Sep, 70, R&L, Fraud

Lively, Heather M., and Nicholas J. Mastracchio Jr., The Effect of the Clarified Standards on Auditors' Reports: Sample Changes in the Format and Content of a Single-Year Report, Mar, 24, A&A, Auditing

———, How Many Accounting Frameworks Are Enough?: A Critical Look at Standards for Private Companies, Aug, 6, PER, Viewpoint

Lively, Heather M., Carol A. Vance, Elizabeth Carlson, and Nicholas J. Mastracchio Jr., Embracing Technology in Education: Considering Options and Outcomes, Jan, 13, PER, Education

Loewy, Daniel J., Seth J. Masters, and Martin Atkin, Finding Better Investment Trade-Offs: New Solutions for Mitigating Risk, Sep, 50, FIN, Markets & Investments

Love, Vincent J., *Detecting Fraud in Organizations: Techniques, Tools, and Resources*, Jun, 14, PER, Book Review

———, *Financial Statement Fraud: Strategies for Detection and Investigation*, Nov, 14, PER, Book Review

Love, Vincent J., Celia Lawson, and Thomas R. Manisero, What Due Care Means for CPAs: Examining the Standards and Relevant Case Law, Oct, 68, R&L, Ethics

Lynch, Michael F., and Nicholas C. Lynch, Proving that Personal Goodwill Exists: Planning Advice for Professionals Based on Recent Cases, Jun, 40, TAX, Federal Taxation

Lynch, Nicholas C., and Michael F. Lynch, Proving that Personal Goodwill Exists: Planning Advice for Professionals Based on Recent Cases, Jun, 40, TAX, Federal Taxation

M

Mahoney, Daniel P., Douglas M. Boyle, and Robyn Lawrence, Navigating the Maze of Today's Professional Credentials, Jun, 62, R&L, Professional Development

Manisero, Thomas R., Celia Lawson, and Vincent J. Love, What Due Care Means for CPAs: Examining the Standards and Relevant Case Law, Oct, 68, R&L, Ethics

Markelevich, Ariel, and Tracey J. Riley, Embracing and Integrating XBRL: Internal Benefits for Companies that Go beyond the Requirements, Jun, 70, TECH, Electronic Reporting

Marks, Jonathan T., Strengthening Defenses in the Fight against Fraud: Balancing Trust and Skepticism, Jun, 6, PER, Fraud

Marmon, Richard, Taxing Ministers of the Gospel: The Good News, May, 46, TAX, Federal Taxation

Martens, Stanley C., John E. McEnroe, and Ning Du, Accounting for Employee Stock Options: Examining Another Option, Nov, 10, PER, Standards Setting

Mason, Michael E., Lookman Buky Folami, and Stephen Perreault, Evaluating the Competence of a Financial Expert Witness: Seven Factors for Consideration, Nov, 55, MGMT, Litigation Support

Mason, Richard, Mark Jackson, and Sonja Pippin, Marital Status after DOMA: Exploring the Practical Tax Implications, Oct, 40, TAX, Federal Taxation

Masters, Seth J., Daniel J. Loewy, and Martin Atkin, Finding Better Investment Trade-Offs: New Solutions for Mitigating Risk, Sep, 50, FIN, Markets & Investments

Mastracchio, Nicholas J., Jr., and Heather M. Lively, The Effect of the Clarified Standards on Auditors' Reports: Sample Changes in the Format and Content of a Single-Year Report, Mar, 24, A&A, Auditing

———, How Many Accounting Frameworks Are Enough?: A Critical Look at Standards for Private Companies, Aug, 6, PER, Viewpoint

Mastracchio, Nicholas J., Jr., Carol A. Vance, Elizabeth Carlson, and Heather M. Lively, Embracing Technology in Education: Considering Options and Outcomes. Jan. 13. PER. Education

Mautz, R. D., Jr., Cherie J. Hennig, and Allison L. Evans, Dealing with Schedule UTP Disclosure Requirements: Tips for Small and Medium-Sized Entities. Aug. 40. TAX. Corporate Taxation

Mazzola, Daniel G., A Universal Fiduciary Standard: Does It Eliminate Confusion or Protect Investors?. Sep. 10. PER. Viewpoint

McEnroe, John E., Stanley C. Martens, and Ning Du, Accounting for Employee Stock Options: Examining Another Option. Nov. 10. PER. Standards Setting

McKee, Linda J. B., and Thomas E. McKee, Using Learning Curves for Revenue Recognition: How to Apply a Different Approach under FASB's Proposed Standard. Apr. 60. MGMT. Management Accounting

McKee, Thomas E., and Linda J. B. McKee, Using Learning Curves for Revenue Recognition: How to Apply a Different Approach under FASB's Proposed Standard. Apr. 60. MGMT. Management Accounting

McNellis, Casey J., How to Tell the 'Accounting Story': Balancing Competing Objectives in Accounting Communication. Apr. 6. PER. Viewpoint

McSwain, Dwayne N., Mary Ann Hofmann, and Megan Y. McSwain, An Update on the Streamlined Sales and Use Tax Project. Nov. 46. TAX. State and Local Taxation

Mucenski-Keck, Lynn, U.S. Individual Tax Changes and Reforms: Implications of the American Taxpayer Relief Act of 2012 and the Affordable Care Act of 2010. Dec. 36. TAX. Tax Policy

Murphy, Maria L., 2013: The Year in Review. Dec. 80. Editorial. A Message from the Editor-in-Chief

———, An Exciting and Ever-Changing Profession. Sep. 80. PER. Editorial: A Message from the Editor-in-Chief

———, A Fresh Look at the Auditor's Report and Proposed Standards. Nov. 80. Editorial. A Message from the Editor-in-Chief

———, Reflections on FASB at 40. Oct. 80. Editorial. A Message from the Editor-in-Chief

N

Notbohm, Matthew, Greg Gaynor, Katherine Campbell, and Dee Ann Ellingson, The Dodd-Frank Act's Conflict Minerals Provision: What CPAs Should Know about the SEC's Final Rule. Apr. 20. A&A. SEC Practice

O

Omar, Salim, Time Management Tricks that Work, Feb, 16, PER, Viewpoint

Ortegren, Marc, Penelope Bagley, and Derek Dalton, Targeted Recruiting and Retention: What Matters Most to Employees, May, 63, MGMT, Human Resources

Owens-Jackson, Lisa A., Gwendolyn Highsmith-Quick, and Diana R. Robinson, Economy-Driven Changes in Recruiting Practices: Essential Recommendations for Accounting Firms, Jul, 68, R&L, Future of the Profession

P

Pagach, Donald, and Jefferson P. Jones, The Next Step for Revenue Recognition: Examining the New Principles-Based Five-Step Model, Oct, 30, A&A, Accounting

Pagano, Charles, Chuck Fong, Rich Fuchs, David Grumer, Mark Levy, and Gary Purwin, Major Changes for Broker/Dealer Audits: Preparing for PCAOB Inspections, More Rigorous Auditing Standards, and Additional Reporting Requirements, Dec, 30, A&A, Auditing

Page, John, and Paul Hooper, The Fundamentals of Bank Accounting: Its Effect on Current Financial System Uncertainty, Mar, 46, FIN, Banking

Pany, Kurt, and Jian Zhang, Reporting Illegal Acts Externally: A Conflict between Confidentiality and the Public Interest, Mar, 64, R&L, Ethics

Pate, Gwen R., Charles E. Jordan, and Stanley J. Clark, The Debate over Fair Value Reporting: Fact or Fiction? Using Benford's Law to Find Answers, Feb, 46, FIN, Corporate Finance

Penner, James W., Jerry G. Kreuze, and Sheldon A. Langsam, Do Multiple Reporting Frameworks Enhance Financial Statement Usefulness?, Dec, 16, PER, Viewpoint

Perreault, Stephen, Lookman Buky Folami, and Michael E. Mason, Evaluating the Competence of a Financial Expert Witness: Seven Factors for Consideration, Nov, 55, MGMT, Litigation Support

Phillips, Cynthia R., and Nina T. Dorata, School District Boards, Audit Committees, and Budget Oversight: Seeking a Formula for Good Governance, Mar, 19, INF

Pilipenko, Larisa, Nathan Dibbern, Jennifer Slivensky, and Wei-Chih Chiang, Deductibility of MBA Education Expenses, Sep, 56, FIN, Personal Financial Planning

Pippin, Sonja, Mark Jackson, and Richard Mason, Marital Status after DOMA: Exploring the Practical Tax Implications, Oct, 40, TAX, Federal Taxation

Pirrone, Maria, and Joseph E. Trainor, Cloud Computing, Social Media, and Confidentiality, Nov, 58, R&L, Security

Poniachek, Harvey, Complying with Expanding State Transfer Pricing Rules: Strategies for Multistate Corporations, Apr, 52, TAX, State & Local Taxation

Popernik, Tara Thompson, and Matthew J. Teich, Tapping into Social Security: A Framework for Timing Benefits, Feb, 52, FIN, Personal Financial Planning

Prescott, Gregory L., and James R. Hardin, In Pursuit of Revenues: Federal Income Tax Reform, Nov, 17, INF

Pryor, Charles R., and Christopher R. Jones, Supreme Court Rulings May Not Eliminate Tax Complexities Unique to Same-Sex Couples, Sep, 32, TAX, Federal Taxation

Pulliam, Darlene, and Sharon Burnett, The Creditability of Foreign Taxes: Supreme Court Decides on British Windfall Profits Tax, Oct, 44, TAX, International Taxation

Pulliam, Darlene, and Karyn Bybee Friske, New Method for Computing the Home Office Deduction, Dec, 52, TAX, Federal Taxation

Purwin, Gary, Chuck Fong, Rich Fuchs, David Grumer, Mark Levy, and Charles Pagano, Major Changes for Broker/Dealer Audits: Preparing for PCAOB Inspections, More Rigorous Auditing Standards, and Additional Reporting Requirements, Dec, 30, A&A, Auditing

R

Radin, Arthur J., The Effects of Regulatory Overload: High Costs and Few Benefits, Feb, 12, PER, Viewpoint

Radin, Arthur J., and Miriam E. Katowitz, Should Auditors Opine on Going Concern?, Oct, 6, PER, Viewpoint

Rashty, Josef, An Overview of XBRL Compliance: Understanding the Risks and Liabilities, Aug, 67, TECH, Electronic Reporting

Rechtman, Yigal, Clarification on Ministers, Aug, 15, PER, Inbox: Letters to the Editor

———, Guide for Conducting Risk Assessments: Information Security, Mar, 11, PER, Book Review

Reinstein, Alan, and Thomas R. Weirich, New Ethics Guidance Affecting CPAs' Nonattest Services and Firm Names, Feb, 63, R&L, Ethics

Ren, Yi, Assessing the Marriage Penalty in 2013: Negative Incentives Remain in Place for High-Income Couples, Dec, 48, TAX, Tax Policy

Ren, Yi, and Dong Xiao, Implications of the 2013 'Fiscal Cliff' Deal: ATRA Raises Taxes on Investment Income, Mar, 42, TAX, Federal Taxation

Rhodes, Michael R., Tim V. Eaton, and Kathryn E. Easterday, The Presentation of Other Comprehensive Income: FASB's Recent and Proposed Changes, Mar, 32, A&A, Accounting

Ries, Ron, Is Bigger Better?, Aug, 15, PER, Inbox: Letters to the Editor

Riley, Mark E., and Rebecca Toppe Shortridge, Proposed Changes to Lease Accounting under FASB's Exposure Draft: Implications and Preparatory Steps for Lessees, Jun, 28, A&A, Accounting

Riley, Tracey J., and Ariel Markelevich, Embracing and Integrating XBRL: Internal Benefits for Companies that Go beyond the Requirements, Jun, 70, TECH, Electronic Reporting

Robinson, Diana R., Lisa A. Owens-Jackson, and Gwendolyn Highsmith-Quick, Economy-Driven Changes in Recruiting Practices: Essential Recommendations for Accounting Firms, Jul, 68, R&L, Future of the Profession

Roush, Melvin L., and Jack R. Fay, Business Expense Deductions versus Hobby Expense Deductions: Recent Court Cases between Taxpayers and the IRS, Sep, 26, TAX, Federal Taxation

S

Salzsieder, Leigh, and David W. Cornell, A Critical Look at the Jumpstart Our Business Startups Act: Considering the Debate Surrounding Its Provisions and Implications, Jun, 18, INF

Sanders, Joseph C., Deborah L. Lindberg, and Deborah L. Seifert, The AICPA's Financial Reporting Framework for Small and Medium-Sized Entities: Examining Its Key Features, Oct, 36, A&A, Financial Reporting

———, Is IFRS for SMEs a Beneficial Alternative for Private Companies?: The IASB's Comprehensive Review, Feb, 32, A&A, Standards Setting

Scarlata, Audrey, Rose Bailey, and Denise Dickins, Success in Industry-Based Accounting Careers: A Survey of Contributing Factors, Jan, 63, MGMT, Future of the Profession

Schloemer, Paul G., Meeting the Demands of IRC Section 274(d): Substantiating Trade or Business Expenses, Dec, 44, TAX, Compliance & Enforcement

Segal, Mark, and James R. Hardin, Tax Implications of Healthcare Reform for Small Businesses, Oct, 52, TAX, Federal Taxation

Seifert, Deborah L., Joseph C. Sanders, and Deborah L. Lindberg, The AICPA's Financial Reporting Framework for Small and Medium-Sized Entities: Examining Its Key Features, Oct, 36, A&A, Financial Reporting

———, Is IFRS for SMEs a Beneficial Alternative for Private Companies?: The IASB's Comprehensive Review, Feb, 32, A&A, Standards Setting

Sharp, Andrew D., and Jessica M. Stieven, Factoring Inflation into the Capital Loss Deduction: Is It Time for Reform?, Feb, 42, TAX, Tax Policy

Shastri, Trimbak, and Richard Coppage, Using PCAOB Settled Disciplinary Orders to Improve Audit Quality Education, Jul, 46, A&A, Auditing

Sheppard, Ryan C., The Tax and Financial Implications of Divorce: Alimony, Property Settlements, Custody, and Other Considerations, Dec, 56, FIN, Personal Financial Planning

Shortridge, Rebecca Toppe, and Mark E. Riley, Proposed Changes to Lease Accounting under FASB's Exposure Draft: Implications and Preparatory Steps for Lessees, Jun, 28, A&A, Accounting

Shoulders, Craig D., and Joseph P. Lakatos, The New Face of Government Balance Sheets: Illustrating the Changes under GASB Statements 63 and 65. Nov. 22. A&A. Government Accounting

Siddiqui, Saad M., A Practical Look at the Hobby Loss Rule: Determining Factors in Recent Court Cases. Aug. 46. TAX. Federal Taxation

Singerman, Eduardo, and Gary Broder, Premium Stabilization Reserves: A Case Study of a Missed Liability. Nov. 36. A&A. Employee Benefit Plans

Slivensky, Jennifer, Nathan Dibbern, Larisa Pilipenko, and Wei-Chih Chiang, Deductibility of MBA Education Expenses. Sep. 56. FIN. Personal Financial Planning

Smith, Ernest Patrick, and Darin V. Iacobelli, Analyzing Local and Global Fraud: An Exploration of Findings and Recommendations. Jun. 9. PER. Fraud

Smith, Gerald, and Tim M. Lindquist, Top Schools' Success on the Computerized CPA Exam: Reasons for Improved Performance. May. 66. R&L. Education

Smith, Gerald, Randy D. Van Gent, and Tim M. Lindquist, The Six Million Dollar Man: A Case Study of White-Collar Fraud. Sep. 70. R&L. Fraud

Smoker, Kari A., Is State Regulation of Tax Preparers the Solution?: New York Coordinates Its Efforts with the IRS. Dec. 68. R&L. Regulation of the Profession

Snyder, Mike, Maximizing Revenue Opportunities with CRM Systems. Jan. 15. PER. Practice Management

Stallworth, Lynn, and Susan Anderson, Tax Implications for Bloggers. Nov. 40. TAX. Federal Taxation

Stanis, Glenn, Independence and Transparency for School Districts. Apr. 13. PER. Inbox: Letters to the Editor

Starkman, Jay, Linux for CPAs: Weighing the Benefits and Challenges. Nov. 66. TECH. The CPA and the Computer

Starliper, Matthew, James Hansen, and David A. Wood, A Rotational Model for Internal Auditors: Academic Findings on its Costs and Benefits. Oct. 12. PER. Internal Auditing

Stevens, Kevin, and Ning Du, Big Four Audit Independence and Oversight in China. Jul. 6. PER. International Viewpoint

Stieven, Jessica M., and Andrew D. Sharp, Factoring Inflation into the Capital Loss Deduction: Is It Time for Reform?. Feb. 42. TAX. Tax Policy

Swensen, R. Bruce, Jack Angel, and Grace Conway, Year-End Tax Planning for 2013: How the American Taxpayer Relief Act Affects Individuals and Businesses. Dec. 6. PER. Tax Planning

Szabo, Magda B., Considering Roth IRA Conversions: Is Recharacterization a Viable Option for Taxpayers?, Jul, 60, FIN, Personal Financial Planning

T

Tatum, Kay, Brian Daugherty, Denise Dickins, and Julia Higgs, The Question of Mandatory Audit Firm Rotation: Would Investors Benefit?, Jan, 28, A&A, Auditing

Taylor, Eileen Z., and Jordan A. Thomas, Enhanced Protections for Whistleblowers under the Dodd-Frank Act: The Responsibilities, Rights, and Risks of Reporting Fraud, Jan, 66, R&L, Fraud

Teich, Matthew J., and Tara Thompson Popernik, Tapping into Social Security: A Framework for Timing Benefits, Feb, 52, FIN, Personal Financial Planning

Thomas, Jordan A., and Eileen Z. Taylor, Enhanced Protections for Whistleblowers under the Dodd-Frank Act: The Responsibilities, Rights, and Risks of Reporting Fraud, Jan, 66, R&L, Fraud

Thomson, Jeffrey C., Management Accountants: Doing Both … and More, May, 6, PER, Management Accounting

Tidd, Ronald R., William A. Bailey, and Ryan Cahalan, The Effect of the Affordable Care Act on Charitable Hospitals: The New IRC Section 501(r) and the CPA's Role, May, 57, MGMT, Not-For-Profit Organizations

Tidrick, Donald E., Examining the Ethics Process: A Conversation with PEEC Chair Wes Williams, May, 15, INF

Tierney, Lisa, The Top Five Limiting Beliefs about Succession Planning: A Guide for CPA Firms, Apr, 11, PER, Practice Management

Trainor, Joseph E., and Maria Pirrone, Cloud Computing, Social Media, and Confidentiality, Nov, 58, R&L, Security

Troutman, Coleen S., and Mollie T. Adams, The Capitalization Versus Deduction Rules Simplified: Acquisition or Production of Tangible Property and Subsequent Expenditures, Apr, 40, TAX, Federal Taxation

V

Valencia, Connie, and Guarav Kapoor, Effective Audit Report Writing: Following the Objective-Based Approach, Apr, 36, A&A, Auditing

Vance, Carol A., Elizabeth Carlson, Heather M. Lively, and Nicholas J. Mastracchio Jr., Embracing Technology in Education: Considering Options and Outcomes, Jan, 13, PER, Education

VanDenburgh, William M., Advising Individuals on Hedge Fund Investments: An Overview of Their Promotion, Regulation, and Performance, Sep, 36, FIN, Markets & Investments

Van Gent, Randy D., Tim M. Lindquist, and Gerald Smith, The Six Million Dollar Man: A Case Study of White-Collar Fraud. Sep. 70. R&L. Fraud

VanZante, Neal R., and Ralph B. Fritzsch, The Benefits of Roth Accounts: Considering Tax Rates Before and After Retirement. May. 54. FIN. Personal Financial Planning

Violette, George, Joseph Violette, and Ralph Hendrix, Hiring Academically Inexperienced Accounting Interns: Exploring the Challenges and Benefits. Jan. 11. PER. Future of the Profession

Volz, William H., and B. Anthony Billings, A Primer on Bankruptcy: Protections and Limitations of Chapters 7 and 13. May. 50. FIN. Bankruptcy

Vorkapich, Mark, Tracking Capital Expenditures: Exploring Cost Segregation Studies and Related Temporary Regulations. Feb. 44. TAX. Federal Taxation

W

Wagner, William P., and Wayne G. Bremser, Developing Dashboards for Performance Management. Jul. 62. MGMT. Management Tools

Wampler, Bruce, and Travis Holt, The Authors Respond. Mar. 15. PER. Letters to the Editor

———, Valuing Inventory at the Lower of Cost or Market: Considering the Challenges Involved. Jan. 34. A&A. Accounting

Warshavsky, Mark S., The Role of Forensic Accountants in Litigation Cases. Jun. 58. MGMT. Forensic Accounting

Weinstein, Edward A., The Hazards of Reciprocal Transactions: Identifying and Accounting for Increasingly Common Arrangements. Feb. 56. MGMT. Corporate Finance

Weirich, Thomas R., and Alan Reinstein, New Ethics Guidance Affecting CPAs' Nonattest Services and Firm Names. Feb. 63. R&L. Ethics

Williams, Joanne D., and Craig P. Ehrlich, Criminal Liability of CPAs in Federal Securities Fraud and Tax Fraud Cases: Knowledge, Willful Blindness, and Unawareness. Mar. 57. MGMT. Accountant's Liability

Williams, Wanda, and Warren M. Bergstein, The Benefits of Employee Stock Ownership Plans: A Primer for CPAs. Apr. 54. FIN. Employee Benefit Plans

Wilson, Michael, Short-Term Changes to CPA Practices Due to IFRS: Assessing Their Likelihood and Uncovering Potential Opportunities. Jan. 60. MGMT. Practice Management

Wing, Timothy R., CEO Compensation: Chasing the 'Welch Rabbit.' Jul. 9. PER. Letter to the Editor

Wood, David A., James Hansen, and Matthew Starliper, A Rotational Model for Internal Auditors: Academic Findings on its Costs and Benefits. Oct. 12. PER. Internal Auditing

Wunder, Haroldene F., Modifications to State Business Tax Systems: Exploring the Effects on Companies' Multistate Conduct, May, 32, TAX, State & Local Taxation

X

Xiao, Dong, and Yi Ren, Implications of the 2013 'Fiscal Cliff' Deal: ATRA Raises Taxes on Investment Income, Mar, 42, TAX, Federal Taxation

Z

Zhang, Jian, and Kurt Pany, Reporting Illegal Acts Externally: A Conflict between Confidentiality and the Public Interest, Mar, 64, R&L, Ethics

IN FOCUS INDEX

Casualty Losses for Property Damaged by Hurricane Sandy: Maximizing Tax Benefits within the Rebuilding Process, by Robert S. Barnett and Elizabeth Forspan, Feb, 18

A Critical Look at the Jumpstart Our Business Startups Act: Considering the Debate Surrounding Its Provisions and Implications, by Leigh Salzsieder and David W. Cornell, Jun, 18

Earning the Public's Trust and Keeping the Profession Relevant: An Interview with ACCA Chief Executive Helen Brand, by Mary-Jo Kranacher, Apr, 14

Examining the Ethics Process: A Conversation with PEEC Chair Wes Williams, by Donald E. Tidrick, May, 15

Navigating Financial Reporting: Views from Regulators and the Profession, Jul, 12

A New Look at Tax Software: 2013 Annual Survey of New York State Tax Professionals, by Susan B. Anders and Carol M. Fischer, Dec, 20

In Pursuit of Revenues: Federal Income Tax Reform, by Gregory L. Prescott and James R. Hardin, Nov, 17

School District Boards, Audit Committees, and Budget Oversight: Seeking a Formula for Good Governance, by Cynthia R. Phillips and Nina T. Dorata, Mar, 19

Simulating a Flat Tax Model: What Are the Likely Outcomes?, by Brita Boudreau and Thomas M Dalton, Oct, 15

The U.S. Government's Consolidated Financial Statements: A Primer for CPAs, by Sidney R. Ewer, Aug, 16

ESSENTIALS INDEX

ACCOUNTING & AUDITING

ACCOUNTING

Debt Restructurings in Nontroubled Situations: Carefully Navigating the Relevant Guidance, by Cary D. Lange, James M. Fornaro, and Rita J. Buttermilch, Apr, 26

The Next Step for Revenue Recognition: Examining the New Principles-Based Five-Step Model, by Jefferson P. Jones and Donald Pagach, Oct, 30

The Presentation of other Comprehensive Income: FASB's Recent and Proposed Changes, by Tim V. Eaton, Kathryn E. Easterday, and Michael R. Rhodes, Mar, 32

Proposed Changes to Lease Accounting under FASB's Exposure Draft: Implications and Preparatory Steps for Lessees, by Mark E. Riley and Rebecca Toppe Shortridge, Jun, 28

Valuing Inventory at the Lower of Cost or Market: Considering the Challenges Involved, by Bruce Wampler and Travis Holt, Jan, 34

AUDITING

The Effect of the Clarified Standards on Auditors' Reports: Sample Changes in the Format and Content of a Single-Year Report, by Nicholas J. Mastracchio Jr. and Heather M. Lively, Mar, 24

Effective Audit Report Writing: Following the Objective-Based Approach, by Guarav Kapoor and Connie Valencia, Apr, 36

Major Changes for Broker/Dealer Audits: Preparing for PCAOB Inspections, More Rigorous Auditing Standards, and Additional Reporting Requirements, by Chuck Fong, Rich Fuchs, David Grumer, Mark Levy, Charles Pagano, and Gary Purwin, Dec, 30

Mandatory Firm Rotation and Partner Signing: Is There a Relationship between Recent Proposals to Improve Audit Quality?, by Jason Bergner, Aug, 36

Quality Control Defects in Smaller Firms' PCAOB Inspection Reports: An Updated Analysis, by James F. Boyle, Douglas M. Boyle, Dana R. Hermanson, and Richard W. Houston, Jun, 34

The Question of Mandatory Audit Firm Rotation: Would Investors Benefit?, by Brian Daugherty, Denise Dickins, Julia Higgs, and Kay Tatum, Jan, 28

Using PCAOB Settled Disciplinary Orders to Improve Audit Quality Education, by Richard Coppage and Trimbak Shastri, Jul, 46

EMPLOYEE BENEFIT PLANS

Premium Stabilization Reserves: A Case Study of a Missed Liability, by Eduardo Singerman and Gary Broder, Nov, 36

FINANCIAL REPORTING

Accounting for the Cost of Unused Capacity in an Economic Downturn: Companies' Responses to SFAS 151, by Benjamin P. Foster and Sidney J. Baxendale, May, 20

The AICPA's Financial Reporting Framework for Small and Medium-Sized Entities: Examining Its Key Features, by Joseph C. Sanders, Deborah L. Lindberg, and Deborah L. Seifert, Oct, 36

Early Extinguishment of Debt: Rational Debt Management or Earnings Management?, by Abhijit Barua, May, 28

GOVERNMENT ACCOUNTING

Bridging the Government Pension Reporting Gap: The Effects of New GASB Standards on Government Pension Accounting, by Barbara Apostolou, Nicholas G. Apostolou, and Jack W. Dorminey, Ast, 28

The New Face of Government Balance Sheets: Illustrating the Changes under GASB Statements 63 and 65, by Craig D. Shoulders and Joseph P. Lakatos, Nov, 22

The New Reporting Standard for Government Combinations: Understanding GASB Statement 69, by Bruce W. Chase, Nov, 32

INTERNATIONAL ACCOUNTING

Accounting for Joint Ventures Moves Closer to Convergence: Are Financial Statement Users Better Off?, by Luis Betancourt and Charles P. Baril, Feb, 26

INTERNAL CONTROLS

COSO's Internal Control—Integrated Framework: Updating the Original Concepts for Today's Environment, by Jill D'Aquila, Oct, 22

SEC PRACTICE

The Dodd-Frank Act's Conflict Minerals Provision: What CPAs Should Know about the SEC's Final Rule, by Greg Gaynor, Katherine Campbell, Dee Ann Ellingson, and Matthew Notbohm, Apr, 20

STANDARDS SETTING

Accounting for Leases under the Forthcoming Exposure Draft: Will Businesses Welcome the Guidance?, by Kevin M. Lightner, Bill Bosco, David G. DeBoskey, and Sharon M. Lightner, Jan, 16

A Better Approach to Lease Accounting: Fixing the Shortcomings of the Proposed Rules, by Kevin M. Lightner, Bill Bosco, David G. DeBoskey, and Sharon M. Lightner, Sep, 14

Is IFRS for SMEs a Beneficial Alternative for Private Companies?: The IASB's Comprehensive Review, by Joseph C. Sanders, Deborah L. Lindberg, and Deborah L. Seifert, Feb, 32

FINANCE

BANKING

The Fundamentals of Bank Accounting: Its Effect on Current Financial System Uncertainty, by John Page and Paul Hooper, Mar, 46

Islamic Banking and Finance: Understanding the Basics, by Cynthia L. Krom, Jan, 56

BANKRUPTCY

A Primer on Bankruptcy: Protections and Limitations of Chapters 7 and 13, by B. Anthony Billings and William H. Volz, May, 50

CORPORATE FINANCE

The Cost of Capital for Middle-Market Companies: Using Middle-Market Finance Theory and the Pepperdine Private Capital Markets Project, by Edward F. Esposito, Mar, 53

The Debate over Fair Value Reporting: Fact or Fiction? Using Benford's Law to Find Answers, by Charles E. Jordan, Stanley J. Clark, and Gwen R. Pate, Feb, 46

EMPLOYEE BENEFIT PLANS

The Benefits of Employee Stock Ownership Plans: A Primer for CPAs, by Warren M. Bergstein and Wanda Williams, Apr, 54

Cash-Balance Pension Plans: An Opportunity to Maximize Retirement Planning Strategies and Reduce Taxes, by Richard Gotterer, Dec, 60

Employee Plan 'Fix-It' Programs and How to Use Them, by Carol Buckmann, Nov, 52

Protecting 401(k) Plan Sponsors from Conflicts of Interest, by Sheldon M. Geller, Apr, 58

ESTATES & TRUSTS

Twenty Questions about Using Delaware Trusts, by Peter A. Karl III and Anne Marie Levin, Sep, 44

FAMILY PLANNING

Below-Market Sales to Family Members: Part Gift–Part Sale Preferable to IRC Section 267 Treatment, by James R. Hamill, Oct, 56

MARKETS & INVESTMENTS

Advising Individuals on Hedge Fund Investments: An Overview of Their Promotion, Regulation, and Performance, by William M. VanDenburgh, Sep, 36

Finding Better Investment Trade-Offs: New Solutions for Mitigating Risk, by Seth J. Masters, Daniel J. Loewy, and Martin Atkin, Sep, 50

NOT-FOR-PROFIT ORGANIZATIONS

Qualified Conservation Easements: An Analysis of the Valuation Issues and Perpetuity Requirements, by Ted D. Englebrecht and Brian Dowis, Aug, 49

PERSONAL FINANCIAL PLANNING

The Benefits and Limitations of Prenuptial Agreements: A Planning Opportunity for CPAs, by Lee G. Knight and Ray A. Knight, Sep, 62

The Benefits of Roth Accounts: Considering Tax Rates Before and After Retirement, by Neal R. VanZante and Ralph B. Fritzsch, May, 54

Considering Roth IRA Conversions: Is Recharacterization a Viable Option for Taxpayers?, by Magda B. Szabo, Jul, 60

Deductibility of MBA Education Expenses, by Nathan Dibbern, Larisa Pilipenko, Jennifer Slivensky, and Wei-Chih Chiang, Sep, 56

Planning to Avoid the Premature Distribution Penalty: The Benefits and Disadvantages of IRC Section 72(t), by Tracey A. Anderson, Jun, 52

Tapping into Social Security: A Framework for Timing Benefits, by Tara Thompson Popernik and Matthew J. Teich, Feb, 52

The Tax and Financial Implications of Divorce: Alimony, Property Settlements, Custody, and Other Considerations, by Ryan C. Sheppard, Dec, 56

MANAGEMENT

ACCOUNTANT'S LIABILITY

Criminal Liability of CPAs in Federal Securities Fraud and Tax Fraud Cases: Knowledge, Willful Blindness, and Unawareness, by Craig P. Ehrlich and Joanne D. Williams, Mar, 57

CORPORATE FINANCE

The Hazards of Reciprocal Transactions: Identifying and Accounting for Increasingly Common Arrangements, by Edward A. Weinstein, Feb, 56

The Hidden Effects of Derivatives on Bank Balance Sheets, by Dov Fischer, Sep 67

Stock Option Alternatives: Considerations and Implications for Employees, by Teresa M. Cortese-Danile, Adrian Fitzsimons, and Craig Latshaw, Aug, 56

EMPLOYEE BENEFIT PLANS

Evaluating 401(k) Plan Fees: A Review of Best Practices and Recent Litigation, by Sheldon M. Geller, Oct, 64

One-Participant 401(k) Plans: Are They More Beneficial for Small Business Owners?, by Sal Favarolo, Oct, 66

Retirement Plans Offer Benefits for Business Owners: Higher Contributions and Greater Flexibility, by Kenneth A. Horowitz, Feb, 61

FINANCIAL REPORTING

The Effect of the 53-Week Year on Annual Growth Rates, by Mark P. Bauman, Apr, 65

FORENSIC ACCOUNTING

The Role of Forensic Accountants in Litigation Cases, by Mark S. Warshavsky, Jun, 58

FUTURE OF THE PROFESSION

Success in Industry-Based Accounting Careers: A Survey of Contributing Factors, by Rose Bailey, Denise Dickins, and Audrey Scarlata, Jan, 63

HUMAN RESOURCES

Are Pay-for-Performance Systems Missing the Mark?: Overcoming Design, Implementation, and Operational Challenges, by David Bukovinsky, Oct, 60

Targeted Recruiting and Retention: What Matters Most to Employees, by Penelope Bagley, Derek Dalton, and Marc Ortegren, May, 63

LITIGATION SUPPORT

Evaluating the Competence of a Financial Expert Witness: Seven Factors for Consideration, by Lookman Buky Folami, Michael E. Mason, and Stephen Perreault, Nov, 55

MANAGEMENT ACCOUNTING

Using Learning Curves for Revenue Recognition: How to Apply a Different Approach under FASB's Proposed Standard, by Thomas E. McKee and Linda J. B. McKee, Apr, 60

MANAGEMENT TOOLS

Developing Dashboards for Performance Management, by Wayne G. Bremser and William P. Wagner, Jul, 62

NOT-FOR-PROFIT ORGANIZATIONS

The Effect of the Affordable Care Act on Charitable Hospitals: The New IRC Section 501(r) and the CPA's Role, by William A. Bailey, Ronald R. Tidd, and Ryan Cahalan, May, 57

PRACTICE MANAGEMENT

Measuring Damages When a Partner Leaves a CPA Firm, by Eric J. Barr and Samuel Feldman, Dec, 64

Short-Term Changes to CPA Practices Due to IFRS: Assessing Their Likelihood and Uncovering Potential Opportunities, by Michael Wilson, Jan, 60

RESPONSIBILITIES & LEADERSHIP

EDUCATION

Top Schools' Success on the Computerized CPA Exam: Reasons for Improved Performance, by Tim M. Lindquist and Gerald Smith, May, 66

ETHICS

Guidance for CPAs Performing Nonattest Services: Revisions to Interpretation 101-3, by Ronald L. Clark, Mar, 68

New Ethics Guidance Affecting CPAs' Nonattest Services and Firm Names, by Alan Reinstein and Thomas R. Weirich, Feb, 63

Reporting Illegal Acts Externally: A Conflict between Confidentiality and the Public Interest, by Kurt Pany and Jian Zhang, Mar, 64

What Due Care Means for CPAs: Examining the Standards and Relevant Case Law, by Celia Lawson, Vincent J. Love, and Thomas R. Manisero, Oct, 68

FRAUD

Enhanced Protections for Whistleblowers under the Dodd-Frank Act: The Responsibilities, Rights, and Risks of Reporting Fraud, by Eileen Z. Taylor and Jordan A. Thomas, Jan, 66

The Six Million Dollar Man: A Case Study of White-Collar Fraud, by Randy D. Van Gent, Tim M. Lindquist, and Gerald Smith, Sep, 70

FUTURE OF THE PROFESSION

Economy-Driven Changes in Recruiting Practices: Essential Recommendations for Accounting Firms, by Lisa A. Owens-Jackson, Gwendolyn Highsmith-Quick, and Diana R. Robinson, Jul, 68

Education and Experience Requirements to Become a CPA: An Examination of Educators' Views, by Quinton Booker, Bobbie W. Daniels, and Yvonne Ellis, Aug, 61

Students' Use of Social Media for Job Seeking: A Recruitment Guide for Accounting Firms, by Joshua Herbold and Bambi Douma, Apr, 68

PROFESSIONAL DEVELOPMENT

Navigating the Maze of Today's Professional Credentials, by Douglas M. Boyle, Robyn Lawrence, and Daniel P. Mahoney, Jun, 62

REGULATION OF THE PROFESSION

Is State Regulation of Tax Preparers the Solution?: New York Coordinates Its Efforts with the IRS, by Kari A. Smoker, Dec, 68

SECURITY

Cloud Computing, Social Media, and Confidentiality, by Maria Pirrone and Joseph E. Trainor, Nov, 58

TAXATION

COMPLIANCE & ENFORCEMENT

The IRS's 'Dirty Dozen' Tax Scams: A Guide for Tax Professionals and Taxpayers, by Mark Lee Levine, Jun, 48

Meeting the Demands of IRC Section 274(d): Substantiating Trade or Business Expenses, by Paul G. Schloemer, Dec, 44

Taxpayers' Reliance on Professional Tax Advice: Examining the Penalties under IRC Section 6662, by Ray A. Knight and Lee G. Knight, Feb, 36

CORPORATE TAXATION

Dealing with Schedule UTP Disclosure Requirements: Tips for Small and Medium-Sized Entities, by Cherie J. Hennig, R. D. Mautz Jr., and Allison L. Evans, Aug, 40

Distinguishing Debt from Equity: A Practical Assist, by Wei-Chih Chiang and Ted D. Englebrecht, Jan, 52

FEDERAL TAXATION

Business Expense Deductions versus Hobby Expense Deductions: Recent Court Cases between Taxpayers and the IRS, by Jack R. Fay and Melvin L. Roush, Sep, 26

The Capitalization Versus Deduction Rules Simplified: Acquisition or Production of Tangible Property and Subsequent Expenditures, by Coleen S. Troutman and Mollie T. Adams, Apr, 40

Implications of the 2013 'Fiscal Cliff' Deal: ATRA Raises Taxes on Investment Income, by Yi Ren and Dong Xiao, Mar, 42

Marital Status after DOMA: Exploring the Practical Tax Implications, by Mark Jackson, Sonja Pippin, and Richard Mason, Oct, 40

New Method for Computing the Home Office Deduction, by Karyn Bybee Friske and Darlene Pulliam, Dec, 52

A Practical Look at the Hobby Loss Rule: Determining Factors in Recent Court Cases, by Saad M. Siddiqui, Aug, 46

A Primer on Household Employees: Avoiding Adverse Tax Implications, by Larry R. Garrison, Dec, 40

Proving that Personal Goodwill Exists: Planning Advice for Professionals Based on Recent Cases, by Michael F. Lynch and Nicholas C. Lynch, Jun, 40

Strategies for Reducing the Alternative Minimum Tax Liability: Considering the AMT's Design and the Effect of State Taxes, by Thomas Horan and Margaret Horan, Mar, 36

Supreme Court Rulings May Not Eliminate Tax Complexities Unique to Same-Sex Couples, by Christopher R. Jones and Charles R. Pryor, Sep, 32

Tax Implications for Bloggers, by Lynn Stallworth and Susan Anderson, Nov, 40

Tax Implications of Healthcare Reform for Small Businesses, by James R. Hardin and Mark Segal, Oct, 52

Taxing Ministers of the Gospel: The Good News, by Richard Marmon, May, 46

Tracking Capital Expenditures: Exploring Cost Segregation Studies and Related Temporary Regulations, by Mark Vorkapich, Feb, 44

INTERNATIONAL TAXATION

The Creditability of Foreign Taxes: Supreme Court Decides on British Windfall Profits Tax, by Sharon Burnett and Darlene Pulliam, Oct, 44

Reporting Foreign Investments and Activities: Requirements and Penalties for Foreign and U.S. Taxpayers, by Barry Leibowicz, Jul, 52

STATE & LOCAL TAXATION

Complying with Expanding State Transfer Pricing Rules: Strategies for Multistate Corporations, by Harvey Poniachek, Apr, 52

Modifications to State Business Tax Systems: Exploring the Effects on Companies' Multistate Conduct, by Haroldene F. Wunder, May, 32

Tax Provisions of New York's 2013/2014 Budget Act, by Mark H. Levin, Oct, 48

An Update on the Streamlined Sales and Use Tax Project, by Mary Ann Hofmann, Megan Y. McSwain, and Dwayne N. McSwain, Nov, 46

TAX INCENTIVES

An Update on Company-Financed Research and Development Credits: A State-by-State Comparison, by B. Anthony Billings and Melvin Houston, Jan, 40

TAX POLICY

Assessing the Marriage Penalty in 2013: Negative Incentives Remain in Place for High-Income Couples, by Yi Ren, Dec, 48

Factoring Inflation into the Capital Loss Deduction: Is It Time for Reform?, by Andrew D. Sharp and Jessica M. Stieven, Feb, 42

U.S. Individual Tax Changes and Reforms: Implications of the American Taxpayer Relief Act of 2012 and the Affordable Care Act of 2010, by Lynn Mucenski-Keck, Dec, 36

TECHNOLOGY

ELECTRONIC REPORTING

Embracing and Integrating XBRL: Internal Benefits for Companies that Go beyond the Requirements, by Ariel Markelevich and Tracey J. Riley, Jun, 70

An Overview of XBRL Compliance: Understanding the Risks and Liabilities, by Josef Rashty, Aug, 67

The Progress of XBRL Conversion: Reviewing the Rules, Consequences, and Potential Remedies, by Jianing Fang, Feb, 68

IT MANAGEMENT

Addressing the Challenges of the 'Bring Your Own Device' Opportunity, by Holly Ansaldi, Nov, 63

THE CPA & THE COMPUTER

Linux for CPAs: Weighing the Benefits and Challenges, by Jay Starkman, Nov, 66

WHAT TO BOOKMARK

Website of the Month: CGMA, by Susan B. Anders, May, 72

Website of the Month: Cloud Computing Roundup, by Susan B. Anders, Nov, 72

Website of the Month: The Conference Board, by Susan B. Anders, Jan, 72

Website of the Month: MSN Money Tax Center, by Susan B. Anders, Apr, 72

Website of the Month: NAPLIA, by Susan B. Anders, Oct, 72

Website of the Month: New York State Department of Taxation and Finance, by Susan B. Anders, Dec, 72

Website of the Month: PricewaterhouseCoopers—U.S. GAAP Convergence and IFRS, by Susan B. Anders, Jul, 72

Website of the Month: Public Company Accounting Oversight Board, by Susan B. Anders, Feb, 72

Website of the Month: ThinkAdvisor.com, by Susan B. Anders, Sep, 73

Website of the Month: Thomson Reuters Tax & Accounting, by Susan B. Anders, Mar, 72

Website of the Month: Treasury Inspector General for Tax Administration, by Susan B. Anders, Jun, 73

Website of the Month: U.S. Government Accountability Office, by Susan B. Anders, Aug, 72

PERSPECTIVES INDEX

ANNOUNCEMENT

2012 Max Block Awards Presented, Aug, 14

BOOK REVIEW

Detecting Fraud in Organizations: Techniques, Tools, and Resources, by Vincent J. Love, Jun, 14

Double Entry: How the Merchants of Venice Created Modern Finance, by Stanley Goldstein, Apr, 12

Financial Statement Fraud: Strategies for Detection and Investigation, by Vincent J. Love, Nov, 14

Guide for Conducting Risk Assessments: Information Security, by Yigal Rechtman, Mar, 11

CORRECTION

Clarification, Mar, 10

Correction, Jan, 15

Correction, Mar, 10

From the Editors, Mar, 10

ECONOMIC & MARKET DATA
MONTHLY UPDATE

Forté Capital's Selected Statistics, Apr, 79

Forté Capital's Selected Statistics, Aug, 80

Forté Capital's Selected Statistics, Dec, 79

Forté Capital's Selected Statistics, Feb, 79

Forté Capital's Selected Statistics, Jan, 79

Forté Capital's Selected Statistics, Jul, 79

Forté Capital's Selected Statistics, Jun, 79

Forté Capital's Selected Statistics, Mar, 79

Forté Capital's Selected Statistics, May, 79

Forté Capital's Selected Statistics, Nov, 79

Forté Capital's Selected Statistics, Sep, 79

Forté Capital's Selected Statistics, Oct, 79

EDITORIAL
A MESSAGE FROM THE EDITOR-IN-CHIEF

2013: The Year in Review, by Maria L. Murphy, Dec, 80

CEO Compensation Controversy: A Corporate Governance Failure, by Mary-Jo Kranacher, May, 80

An Exciting and Ever-Changing Profession, by Maria L. Murphy, Sep, 80

A Fresh Look at the Auditor's Report and Proposed Standards, by Maria L. Murphy, Nov, 80

The GAO's Annual Audit of the U.S. Government: No Opinion (Again), by Mary-Jo Kranacher, Mar, 80

Homeownership: Is It Still the American Dream?, by Mary-Jo Kranacher, Feb, 80

Libor—Suspicion and Scandal: Restoring Trust in a Global Benchmark, by Mary-Jo Kranacher, Jan, 80

Reflections on FASB at 40, by Maria L. Murphy, Oct, 80

The Role of Research in Fraud Prevention, by Mary-Jo Kranacher, Jun, 80

Sustainability: How CPAs Can Help Save the Earth, by Mary-Jo Kranacher, Jul, 80

Taking a Close Look at the SEC: Challenges of Today and Solutions for the Future, by Mary-Jo Kranacher, Apr, 80

EDUCATION

Embracing Technology in Education: Considering Options and Outcomes, by Carol A. Vance, Elizabeth Carlson, Heather M. Lively, and Nicholas J. Mastracchio Jr., Jan, 13

FRAUD

Analyzing Local and Global Fraud: An Exploration of Findings and Recommendations, by Ernest Patrick Smith and Darin V. Iacobelli, Jun, 9

Strengthening Defenses in the Fight against Fraud: Balancing Trust and Skepticism, by Jonathan T. Marks, Jun, 6

FUTURE OF THE PROFESSION

Hiring Academically Inexperienced Accounting Interns: Exploring the Challenges and Benefits, by George Violette, Joseph Violette, and Ralph Hendrix, Jan, 11

Perspectives on the Pathways Commission Report: An Analysis of the Proposals, by Robert Bloom, Aug, 10

INBOX: LETTERS TO THE EDITOR

The Authors Respond, by Bruce Wampler and Travis Holt, Mar, 15

CEO Compensation: Chasing the 'Welch Rabbit,' by Timothy R. Wing, Jul, 9

Clarification on Ministers, by Yigal Rechtman, Aug, 15

Debating Inventory Valuation, by Howard B. Levy, Mar, 14

Independence and Transparency for School Districts, by Glenn Stanis, Apr, 13

Is Bigger Better?, by Ron Ries, Aug, 15

Mandatory Audit Firm Rotation: The Wrong Question, by Jeffry Haber, Mar, 17

Regarding 'A Pathway for Access to the Profession,' by Richard H. Kravitz, May, 11

Sound Advice on School Audits, by Stanley Goldstein, Apr, 13

INTERNAL AUDITING

A Rotational Model for Internal Auditors: Academic Findings on its Costs and Benefits, by James Hansen, Matthew Starliper, and David A. Wood, Oct, 12

INTERNATIONAL VIEWPOINT

Big Four Audit Independence and Oversight in China, by Ning Du and Kevin Stevens, Jul, 6

MANAGEMENT ACCOUNTING

Management Accountants: Doing Both ... and More, by Jeffrey C. Thomson, May, 6

PRACTICE MANAGEMENT

Determining a Practice's Value in the 2013 M&A Market, by Gary Adamson, Dec, 15

Maximizing Revenue Opportunities with CRM Systems, by Mike Snyder, Jan, 15

Self-Insured Health Plans: An Approach for Providing Real Value and Lower Costs, by Joseph Berardo Jr. and Jim Cusumano, Apr, 10

The Top Five Limiting Beliefs about Succession Planning: A Guide for CPA Firms, by Lisa Tierney, Apr, 11

PUBLISHER'S COLUMN

Are You the Future of the NYSSCPA?, by Joanne S. Barry, Nov, 7

CPA Firm Ownership: Next Steps, by Joanne S. Barry, Jan, 7

Fostering Financial Literacy through Education, by Joanne S. Barry, Oct, 7

The Future of Sustainability Reporting Needs CPAs, by Joanne S. Barry, Apr, 7

Here's to the Standards Setters: FASB Turns 40, by Joanne S. Barry, Sep, 7

Internal Audit Function Preserved—For Now, by Joanne S. Barry, May, 7

The Missing Link in STEM, by Joanne S. Barry, Jun, 7

A New Look at Nonprofits, by Joanne S. Barry, Jul, 7

NYSSCPA on the Move, by Joanne S. Barry, Aug, 7

The Power of a Professional Advocate, by Joanne S. Barry, Dec, 7

A Return to Wall Street, by Joanne S. Barry, Feb. 7

Under Attack: New York's School District Audit Mandate, by Joanne S. Barry, Mar. 7

RECOGNITION

Recognition, Dec. 13

RISK MANAGEMENT

Helping Small and Midsized Businesses Succeed in a Technology-Driven World: Four Essential IT Risks and Recommendations, by Joel Lanz, Nov. 6

Risk Modeling at the SEC: The Accounting Quality Model, by Craig M. Lewis, Mar. 12

STANDARDS SETTING

Accounting for Employee Stock Options: Examining Another Option, by John E. McEnroe, Stanley C. Martens, and Ning Du, Nov. 10

Lease Accounting—Up for Renewal: A Review of FASB and the IASB's Exposure Draft, by Thomas R. Craig, Oct. 10

The New Pension Reporting Standard: What It Means for Governments, by Bruce W. Chase, May, 9

TAX PLANNING

Year-End Tax Planning for 2013: How the American Taxpayer Relief Act Affects Individuals and Businesses, by Jack Angel, Grace Conway, and R. Bruce Swensen, Dec. 6

TAX POLICY

Beyond the 'Fiscal Cliff'—Implications of the American Taxpayer Relief Act: Politics Leads to Tax Increases for All, Little Hope for Transparency or Simplicity, by David Lifson, Feb. 6

VIEWPOINT

Do Multiple Reporting Frameworks Enhance Financial Statement Usefulness?, by Jerry G. Kreuze, Sheldon A. Langsam, and James W. Penner, Dec. 16

The Effects of Regulatory Overload: High Costs and Few Benefits, by Arthur J. Radin, Feb. 12

Fraud Prevention Tips for Business Owners and Employees, by David Gannaway, Jun. 12

Global Financial Crisis in Retrospect: Consequences and Lessons for the Accounting Profession, by Robert Bloom, Mar. 6

Growing a Family Business in Sin City: Thoughts from 'Pawn Star' Rick Harrison, by Mary-Jo Kranacher, Jan. 6

How Many Accounting Frameworks Are Enough?: A Critical Look at Standards for Private Companies, by Nicholas J. Mastracchio Jr. and Heather M. Lively, Aug. 6

How to Tell the 'Accounting Story': Balancing Competing Objectives in Accounting Communication, by Casey J. McNellis, Apr. 6

Is It Time to Change the Name of Form 1040?: Updating a 100-Year-Old Precedent, by George Jackson, Dec. 14

Should Auditors Opine on Going Concern?, by Arthur J. Radin and Miriam E. Katowitz, Oct. 6

Student Loans: The Next Bubble?, by Mitchell Franklin, Jul. 11

Time Management Tricks that Work, by Salim Omar, Feb. 16

A Universal Fiduciary Standard: Does It Eliminate Confusion or Protect Investors?, by Daniel G. Mazzola, Sep. 10

Why Libor Manipulation Matters: Recommendations for CPAs and Investors, by Michael Kraten, Sep. 6